## Claims

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- 1. A process for preparing an ionic compound comprising at least one cation containing a quaternary sp<sup>2</sup>-hybridized nitrogen atom, which comprises
  - reacting a compound containing a double-bonded nitrogen atom with a dialkyl sulfate with participation of both alkyl groups of the dialkyl sulfate to give an ionic compound containing sulfate anions, and
- 10 b) if appropriate, subjecting the ionic compound obtained in step a) to an anion exchange.
- 2. The process according to claim 1, wherein the cation is derived from imines, diazines, amidines, amidoximes, amidrazones, oximes, sulfimides, guanidines, phosphinimines or nitrogen-containing aromatic heterocycles.
- The process according to claim 1 or 2, wherein the ionic compound obtained comprises at least one anion X<sup>n-</sup> in which n is an integer corresponding to the valence of the anion and which is selected from among SO<sub>4</sub><sup>2-</sup>, HSO<sub>4</sub><sup>-</sup>, NO<sub>2</sub><sup>-</sup>, NO<sub>3</sub><sup>-</sup>, CN<sup>-</sup>, OCN<sup>-</sup>, NCO<sup>-</sup>, SCN<sup>-</sup>, NCS<sup>-</sup>, PO<sub>4</sub><sup>3-</sup>, HPO<sub>4</sub><sup>2-</sup>, H<sub>2</sub>PO<sub>4</sub><sup>-</sup>, H<sub>2</sub>PO<sub>3</sub><sup>-</sup>, HPO<sub>3</sub><sup>2-</sup>, BO<sub>3</sub><sup>3-</sup>, (BO<sub>2</sub>)<sub>3</sub><sup>3-</sup>, [BF<sub>4</sub>]<sup>-</sup>, [BCl<sub>4</sub>]<sup>-</sup>, [B(C<sub>6</sub>H<sub>5</sub>)<sub>4</sub>]<sup>-</sup>, [PF<sub>6</sub>]<sup>-</sup>, [SbF<sub>6</sub>]<sup>-</sup>, [AsF<sub>6</sub>]<sup>-</sup>, [AlCl<sub>4</sub>]<sup>-</sup>, [AlBr<sub>4</sub>]<sup>-</sup>, [ZnCl<sub>3</sub>]<sup>-</sup>, dichlorocuprates(I) and (II), CO<sub>3</sub><sup>2-</sup>, HCO<sub>3</sub><sup>-</sup>, F<sup>-</sup>, (CF<sub>3</sub>-SO<sub>3</sub>)<sup>-</sup>, R<sup>-</sup><sub>3</sub>SiO<sup>-</sup>, R<sup>-</sup>-SO<sub>3</sub><sup>-</sup> and [(R<sup>-</sup>-SO<sub>2</sub>)<sub>2</sub>N]<sup>-</sup>, where R<sup>-</sup> is alkyl, cycloalkyl or aryl.
- 25 4. The process according to any of the preceding claims for preparing compounds of the formula II

$$\begin{bmatrix} Z^1 & Z^2 \\ | & + & | \\ | & Y^1 \end{bmatrix}_n X^{n-1}$$
(II)

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where

R<sup>1</sup> is C<sub>1</sub>-C<sub>10</sub>-alkyl,

35 Y<sup>1</sup> and Y<sup>2</sup> are selected independently from among heteroatoms and heteroatom-containing groups which each have a free electron pair and groups CR<sup>2</sup> in which the carbon atom is sp<sup>2</sup>-hybridized and R<sup>2</sup> is hydrogen or an organyl radical,

- Z<sup>1</sup> and Z<sup>2</sup> are each, independently of one another, a single- or double-bonded organyl radical, where Z<sup>1</sup> and Z<sup>2</sup> may also together form a bridging group having from 2 to 5 atoms between the flanking bonds,
- 5 X<sup>n-</sup> is an anion which is preferably not Cl<sup>-</sup>, Br<sup>-</sup>, l<sup>-</sup> or monoalkylsulfate, and
  - n is an integer from 1 to 3,
- where the group  $NR^1-Y^1-Y^2$  and, if appropriate, also  $Z^1$  and/or  $Z^2$  are part of a delocalized  $\pi$  electron system,

wherein

a) a compound of the general formula II.1

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$$\begin{array}{ccc}
Z^1 & Z^2 \\
 & | \\
 N_{\searrow Y^1} & Y^2
\end{array}$$

(II.1)

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where  $Y^1$ ,  $Y^2$ ,  $Z^1$  and  $Z^2$  are as defined above, is reacted with a dialkyl sulfate  $(R^1)_2SO_4$ , where  $R^1$  is  $C_1-C_{10}$ -alkyl, at elevated temperature with participation of both alkyl groups of the dialkyl sulfate to form a compound of the formula II in which  $X^{n-1}$  is a sulfate anion, and

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- b) if appropriate, the sulfate anion is exchanged for a different anion.
- 5. The process according to claim 4, wherein the groups Y¹ and Y² in the formulae II and II.1 are selected independently from among O, S, CR², NR³ and PR⁴, where R², R³ and R⁴ are each, independently of one another, hydrogen, alkyl, cycloalkyl, heterocycloalkyl, aryl, hetaryl, COOR³, COO⁻M⁺, SO₃R³, SO₃⁻M⁺, sulfonamide, NE¹E², (NE¹E²E³)⁺A⁻, OR³, SR³, (CHR♭CH₂O)yR³, (CH₂O)yR³, alkylaminocarbonyl, dialkylaminocarbonyl,

alkylcarbonylamino, halogen, nitro, acyl or cyano, where

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the radicals R<sup>a</sup> are identical or different and are selected from among hydrogen, alkyl, cycloalkyl, aryl, heterocycloalkyl and hetaryl,

E<sup>1</sup>, E<sup>2</sup>, E<sup>3</sup> are identical or different radicals selected from among hydrogen, alkyl, cycloalkyl, aryl and hetaryl,

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R<sup>b</sup> is hydrogen, methyl or ethyl,

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M<sup>+</sup> is a cation equivalent,

A is an anion equivalent and

5 y is an integer from 1 to 250.

- 6. The process according to claim 4 or 5, wherein  $Z^1$  and  $Z^2$  together form a bridging group having two or three atoms between the flanking bonds, which are selected from among optionally substituted heteroatoms and sp<sup>2</sup>-hybridized carbon atoms, with the bridging group together with the group NR<sup>1</sup>-Y<sup>1</sup>-Y<sup>2</sup> forming a delocalized  $\pi$  electron system.
- 7. The process according to any of claims 4 to 6, wherein the compound of the formula II is selected from among compounds of the formulae II.a to II.e

$$\begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + N - R^{3} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + P - R^{4} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{1} - N & + S \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} X^{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5} \\ R^{2} & \end{bmatrix}_{n} \qquad \begin{bmatrix} R^{6} & R^{5}$$

R<sup>10</sup>
R<sup>8</sup>
R<sup>1</sup>
R<sup>1</sup>
(II.e)

25 where

X<sup>n-</sup> is an anion which is preferably not Cl<sup>-</sup>, Br<sup>-</sup>, l<sup>-</sup> nor monoalkylsulfate, and

- n is an integer from 1 to 3,
- R<sup>1</sup> is C<sub>1</sub>-C<sub>10</sub>-alkyl, and

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R<sup>2</sup>, R<sup>3</sup>, R<sup>4</sup>, R<sup>5</sup>, R<sup>6</sup>, R<sup>7</sup>, R<sup>8</sup>, R<sup>9</sup>, R<sup>10</sup> and R<sup>11</sup> are each, independently of one another, hydrogen, alkyl, cycloalkyl, heterocycloalkyl, aryl, hetaryl, COOR<sup>a</sup>, COO'M<sup>+</sup>, SO<sub>3</sub>R<sup>a</sup>, SO<sub>3</sub>-M<sup>+</sup>, sulfonamide, NE<sup>1</sup>E<sup>2</sup>, (NE<sup>1</sup>E<sup>2</sup>E<sup>3</sup>)<sup>+</sup>A<sup>-</sup>, OR<sup>a</sup>, SR<sup>a</sup>, (CHR<sup>b</sup>CH<sub>2</sub>O)<sub>y</sub>R<sup>a</sup>, (CH<sub>2</sub>O)<sub>y</sub>R<sup>a</sup>, (CH<sub>2</sub>CH<sub>2</sub>NE<sup>1</sup>)<sub>y</sub>R<sup>a</sup>, alkylaminocarbonyl, dialkylaminocarbonyl, alkylcarbonylamino, halogen, nitro, acyl or cyano, where

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the radicals R<sup>a</sup> are identical or different and are selected from among hydrogen, alkyl, cycloalkyl, aryl and hetaryl,

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- E<sup>1</sup>, E<sup>2</sup>, E<sup>3</sup> are identical or different radicals selected from among hydrogen, alkyl, cycloalkyl, aryl and hetaryl,
- R<sup>b</sup> is hydrogen, methyl or ethyl,

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- M<sup>+</sup> is a cation equivalent,
- A is an anion equivalent and

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y is an integer from 1 to 250.

8. The process according to any of the preceding claims, wherein the reaction in step a) is carried out at a temperature of at least 60°C, preferably at least 80°C, in particular in the range from 100 to 220°C.

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9. The process according to any of the preceding claims, wherein the molar ratio of the compound containing a double-bonded nitrogen atom to the dialkyl sulfate is at least 2:1.

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10. The process according to any of the preceding claims, wherein the reaction in step a) is carried out in an organic solvent, in water or in a mixture thereof.

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11. The process according to claim 10, wherein the solvent comprises at least 30% by volume of water.

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12. The process according to any of the preceding claims, wherein the reaction in step a) is carried out in the presence of an inert gas.

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- 13. The process according to any of the preceding claims, wherein the dialkyl sulfate is selected from among dimethyl sulfate and diethyl sulfate.
- The process according to any of the preceding claims, wherein the process steps a) and b) are carried out in the absence of halide ions.
  - 15. The process according to any of the preceding claims, wherein the exchange of the sulfate anion in step b) is effected by transprotonation with H₂SO₄, reaction with a metal salt, ion exchange chromatography or a combination thereof.
- 16. The process according to claim 15, wherein the reaction with the metal salt is carried out in a solvent from which a metal sulfate formed from the metal of the metal salt and the sulfate anion crystallizes out.
- 15 17. A halide-free and monoalkylsulfate-free salt of the general formula I

$$b B^{m+} x X^{n-}$$
 (I)

where

B<sup>m+</sup> is an m-valent cation containing at least one quaternary sp<sup>2</sup>-hybridized nitrogen atom,

X<sup>n</sup> is an n-valent anion,

b and x are integers  $\geq$  1, with the proviso that (b times m) = (x times n).

18. The use of a salt as defined in claim 17 as intermediate for preparing ionic liquids and as components and for the preparation of components for pharmaceutical preparations.